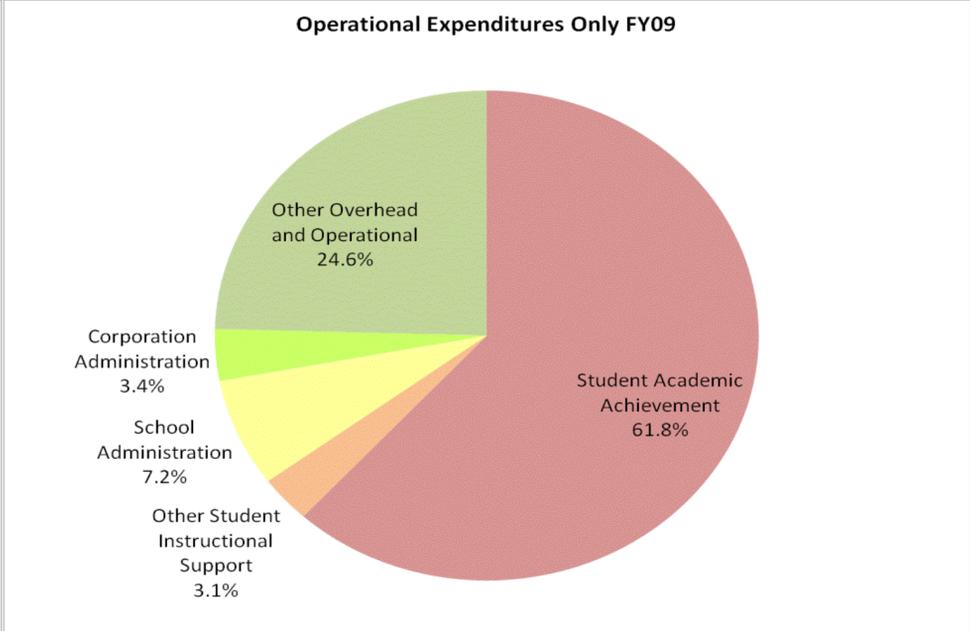
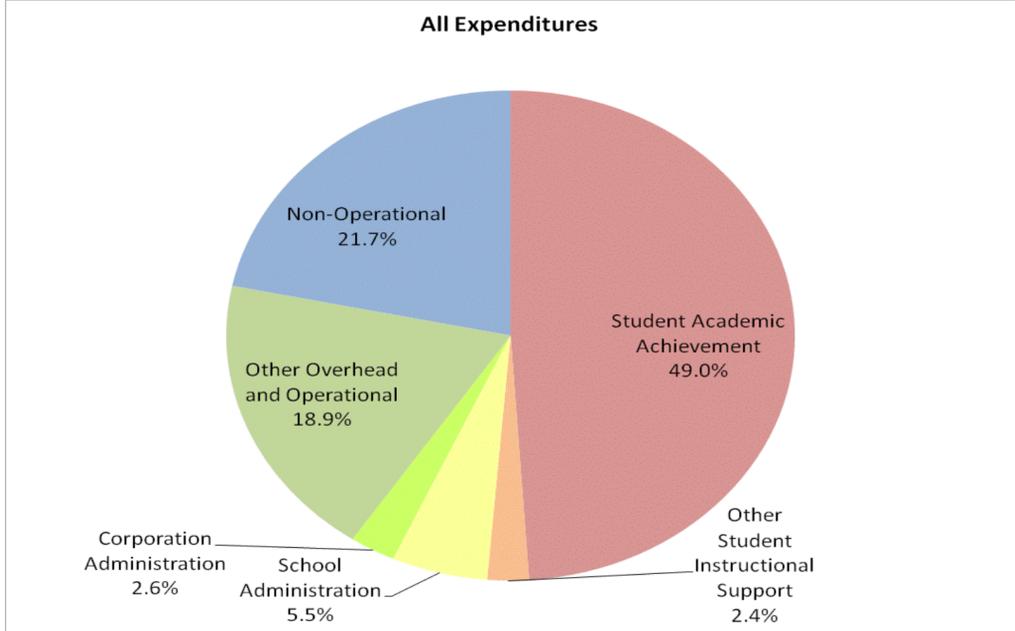


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
South Putnam Community Schools (6705)**

South Putnam Community Schools (6705)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$5,025,206	49.2%	\$6,897,437	42.3%	\$6,490,401	47.0%	\$6,869,282	49.0%
Student Instructional Support	\$820,061	8.0%	\$1,399,099	8.6%	\$1,090,210	7.9%	\$1,096,738	7.8%
Overhead and Operational	\$2,509,880	24.6%	\$3,094,371	19.0%	\$3,235,982	23.4%	\$3,012,665	21.5%
Nonoperational	\$1,862,534	18.2%	\$4,897,245	30.1%	\$2,995,260	21.7%	\$3,050,852	21.7%
<b>Grand Total</b>	<b>\$10,217,681</b>		<b>\$16,288,152</b>		<b>\$13,811,853</b>	<b>-14%</b>	<b>\$14,029,537</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>57.2%</b>	<b>50.9%</b>	<b>54.9%</b>	<b>56.8%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**South Putnam Community Schools (6705)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$2,019	\$0			-100%
	11100 Regular Programs; Elementary	\$1,555,249	\$1,812,689	\$2,394,579	\$2,937,871	89%	62%	23%
	11300 Regular Programs; High School	\$1,360,975	\$1,297,061	\$1,785,606	\$2,112,412	55%	63%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$27,000	\$2,243	\$18,634		-31%	> 500%
	11410 Vocational Education; Agriculture A	\$62,665	\$72,780	\$80,885	\$120,922	93%	66%	49%
	11450 Vocational Education; Consumer and Homemaking	\$44,649	\$32,824	\$39,407	\$48,989	10%	49%	24%
	11590 Other Vocational Education Programs	\$0	\$126	\$26,397	\$0		-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,297	\$0	\$1,448		-37%	
	11920 Other Regular Programs; Project 4R	\$15,214	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$0	\$5,386	\$373	\$219		-96%	-41%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$13,555	\$18,003			33%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$34,158	\$42,306			24%
	12350 Physical Impairment; Homebound	\$16,860	\$1,935	\$14,907	\$3,518	-79%	82%	-76%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$41,157	\$61,615			50%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$3,430	\$5,605			63%
	12510 Culturally Different; Communication Disorders	\$43,921	\$40	\$247	\$55	-100%	38%	-78%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$25			
	12610 Learning Disability	\$111,727	\$208,601	\$291,109	\$401,205	259%	92%	38%
	12810 Special Education Preschool	\$32,689	\$39,584	\$21,715	\$30,008	-8%	-24%	38%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,488	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$6,256	\$20,073	\$9,380	\$28,645	358%	43%	205%
	16100 Remediation Testing	\$6,647	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$3,874	\$14,368	\$16,267	\$27,624	> 500%	92%	70%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$150,482	\$215,947	\$276,746	\$261,765	74%	21%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$449,928	\$525,889	\$95,353	-\$3	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$190,324			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,567	\$0	\$1,926	\$0	-100%		-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$21,000	\$0	\$1,615	\$0	-100%		-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,320	\$0			-100%
	22210 Library/Media Services; Service Area Direction	\$10,232	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$82,273	\$76,761	\$55,069	\$71,920	-13%	-6%	31%
	22230 Library/Media Services; Audiovisual	\$227	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$4,014	\$221,296	\$81,060	\$86,774	> 500%	-61%	7%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$49,226			
	22360 Instruction, Related Technology; Network Support	\$0	\$1,737	\$217,165	\$179,124		> 500%	-18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$92,839	\$133,321	\$113,526	\$136,256	47%	2%	20%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$12,599	\$47,849	\$1,611	\$6,560	-48%	-86%	307%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$19,167	\$28,233			47%
	26497 2007 Account Code - Teachers Retirement Fund	\$148,134	\$232,088	\$106,957	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,236,511</b>	<b>\$4,989,651</b>	<b>\$5,748,946</b>	<b>\$6,869,282</b>	<b>62%</b>	<b>38%</b>	<b>19%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$4,000	\$2,000	\$2,000		-50%	0%
	21210 Guidance Services; Service Area Direction	\$0	\$2,025	\$399	\$0		-100%	-100%
	21220 Guidance Services; Counseling Services	\$98,076	\$234,045	\$193,444	\$230,428	135%	-2%	19%
	21290 Guidance Services; Other Guidance Services	\$606	\$1,771	\$2,133	\$2,409	297%	36%	13%
	21340 Health Services; Nurse Services	\$54,392	\$61,362	\$73,052	\$90,254	66%	47%	24%
	21390 Health Services; Other Health Services	\$20	\$0	\$2,392	\$2,785	> 500%		16%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,091	\$4,219	\$2,500		-59%	-41%
	24100 Office of The Principal	\$504,560	\$707,232	\$661,532	\$766,258	52%	8%	16%
	24900 Other Support Services, School Administration	\$0	\$0	\$104	\$104			0%
<b>Student Instructional Support Total</b>		<b>\$657,654</b>	<b>\$1,016,527</b>	<b>\$939,276</b>	<b>\$1,096,738</b>	<b>67%</b>	<b>8%</b>	<b>17%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$19,095	\$89,242	\$64,591	\$38,479	102%	-57%	-40%
	23150 Board of Education; Legal Services	\$4,601	\$0	\$3,499	\$0	-100%		-100%
	23160 Board of Education; Promotion Expenses	\$189	\$200	\$413	\$738	290%	268%	79%
	23210 Executive Administration; Office of The Superintendent	\$115,364	\$207,253	\$199,199	\$296,709	157%	43%	49%
	23230 Executive Administration; Staff Relations and Negotiations	\$6,000	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$30,025	\$86,040	\$21,372	\$17,481	-42%	-80%	-18%
	25160 Fiscal Services; Financial Accounting	\$11,722	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$335,681	\$2,993	\$1,263	\$1,424	-100%	-52%	13%
	25192 Other Fiscal Services; Petty Cash	\$150	\$375	\$258	\$266	77%	-29%	3%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1	\$1,155	\$917	\$911	> 500%	-21%	-1%
	25199 Other Fiscal Services; Other	\$0	\$0	\$13,678	\$2,495			-82%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$1,966			
	25890 Other Technology Services	\$0	\$0	\$0	\$6,840			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$73,213	\$55,122	\$79,581	\$62,721	-14%	14%	-21%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$473,724	\$686,980	\$819,139	\$964,917	104%	40%	18%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**South Putnam Community Schools (6705)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$138,598	\$9,535	\$31,707	\$9,679	-93%	2%	-69%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,219	\$267,473	\$233,352	\$206,350	55%	-23%	-12%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,585	\$2,691	\$1,560	\$0			
	26499 2007 Account Code - Other	\$23,863	\$54,929	\$21,861	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$29,283	\$53,518	\$131,827	\$94,349	222%	76%	-28%
	27010 Student Transportation; Service Area Direction	\$42,224	\$45,103	\$49,665	\$67,018	59%	49%	35%
	27100 Student Transportation; Vehicle Operation	\$231,743	\$285,955	\$351,270	\$472,926	104%	65%	35%
	27200 Student Transportation; Monitoring Services	\$933	\$2,741	\$1,168	\$1,060	14%	-61%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$161,975	\$217,205	\$240,833	\$238,400	47%	10%	-1%
	27400 Student Transportation; Purchase of School Buses	\$62,610	\$116,927	\$283,198	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$11,914	\$21,716	\$9,633	\$20,028	68%	-8%	108%
	27700 Student Transportation; Contracted Transportation Services	\$13,400	\$808	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$5,917	\$11,348			92%
	31100 Food Services Operations; Service Area Direction	\$14,165	\$18,331	\$28,017	\$35,297	149%	93%	26%
	31200 Food Services Operations; Food Preparation and Dispensing	\$127,715	\$143,795	\$155,132	\$171,256	34%	19%	10%
	31400 Food Services Operations; Food Purchases	\$164,967	\$232,856	\$258,164	\$286,339	74%	23%	11%
	31900 Other Food Services	\$5,363	\$3,195	\$3,547	\$3,670	-32%	15%	3%
<b>Overhead and Operational Total</b>		<b>\$2,234,321</b>	<b>\$2,606,138</b>	<b>\$3,010,763</b>	<b>\$3,012,665</b>	<b>35%</b>	<b>16%</b>	<b>0%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$0	\$0	\$0	\$3,202			
	33400 Athletic Coaches	\$46,722	\$26,438	\$36,304	\$35,654	-24%	35%	-2%
	33990 Other Community Services; Other	\$840	\$864	\$0	\$223	-73%	-74%	
	43000 Facilities Acquisition and Construction; Professional Services	\$199,549	\$80,719	\$76,675	\$50,781	-75%	-37%	-34%
	45100 Building Acquisition, Construction and Improvements	\$203,982	\$2,001,770	\$53,782	\$107,024	-48%	-95%	99%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$105,350	\$35,550	\$104,950		0%	195%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$101,879	\$191,083	\$86,262	\$3,777	-96%	-98%	-96%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$217,915	\$52,962	\$40,492	\$40,103	-82%	-24%	-1%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$244,485	\$242,401	\$34,292		-86%	-86%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$209,062			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$31,759	\$82,537	\$26,179	\$37,753	19%	-54%	44%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,042,654	\$1,989,000	\$2,160,000	\$1,545,000	48%	-22%	-28%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$130,000	\$787,000			> 500%
	54200 Common School Fund; Principal	\$0	\$111,875	\$90,000	\$68,750		-39%	-24%
	54250 Common School Fund; Interest	\$0	\$0	\$14,063	\$23,281			66%
	60700 Nonprogramed Charges; Scholarships	\$5,600	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$1,850,900</b>	<b>\$4,887,082</b>	<b>\$2,991,709</b>	<b>\$3,050,852</b>	<b>65%</b>	<b>-38%</b>	<b>2%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$107,284	\$106,192	\$47,249	\$0			
	26492 2007 Account Code - Social Security	\$363,361	\$434,115	\$204,983	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$16,408	\$33,906	\$17,503	\$0			
	26494 2007 Account Code - Group Insurance	\$723,583	\$1,532,371	\$801,046	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$11,856	\$2,467	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$27,660	\$670,314	\$47,912	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,238,295</b>	<b>\$2,788,754</b>	<b>\$1,121,159</b>	<b>\$0</b>			